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of these problems assumed by government, so long will there be soil for nourishing the white slave traffic. But even if this judgment is correct, it does not subtract from the interest and possible temporary helpfulness of "The House of Bondage."

WILLIAM H. ALLEN.

New York City.

Kennan, K. K. *Income Taxation.* Pp. viii, 347. Price, \$3.50. Milwaukee: Burdick & Allen, 1910.

The author's purpose has been to prepare a book which would deal with the material relating to the income tax in the different countries of the world. The task is a difficult one if carried out by a thoroughly scientific and scholarly method, but the author has followed the method of paraphrasing the law, which forces the reader to be content with references to articles, reports and secondary sources rather than the actual law upon the points under discussion. This leaves in the mind of the reader a sense of uncertainty joined with a feeling that the author did not have, in the majority of cases, the full sources for his study. This feeling is increased rather than lessened by the chapters on definitions at the opening of the book and the summary at the close. In both the reader is impressed with the frankness of the author, but not with his clearness of conviction. These chapters suffer by comparison with the recent volume of Suret on "Theorie de l'Import Progressive."

To close this brief summary without a further statement would be unfair to the author. To the man seeking material which will give him a general outline of what has been done in the field of the income tax, as well as enable him to reach some conclusion, the book has value, but for the student who is looking for the text and citations of the law, as well as the most recent figures (1908 is the latest), the volume will prove something of a disappointment.

FRANK L. McVEY.

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Le Rossignol, J. E., and Stewart, W. D. *State Socialism in New Zealand.* Pp. xi, 311. Price, \$1.50. New York: T. Y. Crowell & Co., 1911.

For years both the advocates and the opponents of the extension of governmental activities have looked upon New Zealand as a sort of social betterment experimental station, and it has been the experience of that country which has supplied the data for a considerable portion of our literature dealing with the success or failure of certain social reform measures. Students have been loath to accept the extravagant and partisan statements of the various authors, and have continued to hope that some day a reliable and unprejudiced study of the politico-economic conditions existing in that country might be made by a competent investigator. The closest approximation to that ideal is the lately published "State Socialism in New Zealand" by Prof. J. E. Le Rossignol of the Department of Economics at the University of Denver and Mr. W. D. Stewart, a barrister of Dunedin, New Zealand.